

---

## BEFORE YOU BEGIN THE FORM 540

---

Complete your client's federal return before completing their Form 540 return. Important information from the federal return carries over to the California return.

Taxwise generates all California returns on Form 540. Form 540 is required if your clients:

Claim any additional credits in Step 6, Special Credits, and Nonrefundable Renter's Credit.

Claim any of the following adjustments:

- California lottery winnings.
- Differences between federal and state wages on the Form W-2.
- Interest on state and municipal bonds from a state other than California.
- Claimed educator expense, student loan deduction, or tuition and fee deduction on your clients' federal return.
- Completed a federal Schedule CEZ for 1099-MISC income, or a Federal Schedule D for Sale of Stock or Personal Residence.

---

## NAME, ADDRESS, AND SOCIAL SECURITY NUMBER

---

The instructions for name and address are the same for all of the forms (540 2EZ, 540A, and 540). Refer to the *General Information Section* for specific instructions.

---

## FILING STATUS

---

Fill in only one of the circles on lines 1 through 5. Be sure to enter the required information if you filled in the circle on line 3 or 5. For additional information about filing status, refer to the *General Information Section*.